



Goodhue County Justice
Center
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STEPHEN F. O'KEEFE

Goodhue County Attorney

ASSISTANT COUNTY ATTORNEYS

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EMMA L. RUSS

MEMORANDUM

TO: Goodhue County Board of Commissioners
Goodhue County Administrator Scott Arneson

FROM: Carol K. Lee, Assistant County Attorney

RE: Email Service for Minnesota Tax Court Petitions

DATE: May 10, 2023

The deadline each year for the filing of a Petition in Minnesota Tax Court is April 30. We have just received the filings for Petitions for assessment year 2022 payable in 2023.

The procedure for service of a Petition historically is for the Petitioner to employ a process server to serve the Petition on the County Auditor/Treasurer, County Assessor, and County Attorney.

Some Minnesota Counties have established an email procedure for service of Petitions. This is permitted by the Tax Court Rules.

The County Attorneys Office has consulted with the Auditor/Treasurer, the County Assessor, and IT about setting up a procedure for service of Petitions by email.

We have attached a draft information sheet which could be published on the County website as well as an Acknowledgement form. When the County Attorney's Office would receive a Petition by email, an acknowledgement of service would be signed and sent to the Petitioner for filing with the Court. The County Attorney's Office would then distribute the emailed materials to the appropriate departments.

We have had some inquiries about email service. If we set up the process soon, it will enable service by email for the 2023-2024 filing year.

We ask that the County Board authorize the County Attorney's Office to work with IT, the Auditor/Treasurer, and the County Assessor to set up the proposed email service system outlined herein.

Thank you for your consideration of this request.

CKL/jk
Attachment

PROPERTY TAX PETITIONS

Goodhue County Service Methods for Property Tax Petitions

The procedures below will apply until further notice.

Minnesota Statute §278.01 requires service of one copy of a property tax petition upon the County Auditor/Treasurer, one copy on the County Attorney, and three copies on the County Assessor. For all counties, each petitioner must file a copy of the petition, with proof of service, in the office of the court administrator of the district court on or before April 30 of the year in which the tax becomes payable.

Acceptable Alternative Service of Tax Petitions on Goodhue County Entities:

Goodhue County will accept **email filings** of property tax petitions. The county has set up a special email link for service of tax petitions, which is provided below. A scanned copy of a **complete tax petition** (including the front, back, and any additional pages) received by the county at this designated email address will satisfy the service requirement on these county departments: (1) County Auditor/Treasurer; (2) County Assessor's Office; and (3) County Attorney's Office.

Service Instructions

1. **Email service** of tax petitions on Goodhue County entities may be accomplished by emailing the petition to: taxpetitions@co.goodhue.mn.us. (*sample*)
2. **Other methods of service.** Other than the email service described above, property tax petitions may only be served pursuant to the procedures identified in Minnesota Statute §278.01.

Acknowledgement of Service

Upon receipt of a property tax petition by the email service described above, the county will issue the petitioner an acknowledgement of service by email. This shows the required county departments have been served. This acknowledgement must be filed in district court with the property tax petition.

Petitioners are advised to serve property tax petitions in advance of the April 30 filing deadline each year to allow time for return of the acknowledgement of service.

**STATE OF MINNESOTA
COUNTY OF GOODHUE**

**CASE TYPE: TAX
TAX COURT
FIRST JUDICIAL DISTRICT**

NOTICE OF ACKNOWLEDGEMENT OF SERVICE OF TAX PETITION

This Notice shall serve as an Acknowledgement of Service of the Pay _____

Property Tax Petition served on behalf of:

Petitioner: _____

and received by the Goodhue County Attorney's Office on the date noted below. Pursuant to Minn. Stat. §278.01, and consistent with the alternative service methods provided by the County of Goodhue, this Notice shall acknowledge receipt and service of the Tax Petition upon the Goodhue County Assessor's Office, the Goodhue County Auditor/Treasurer, and the Goodhue County Attorney's Office.

Notice: Minn. Stat. §278.01 requires property tax petitions to be served on the county and filed with proof of service no later than April 30.

Dated: _____

**STEPHEN F. O'KEEFE
GOODHUE COUNTY ATTORNEY**

By: _____
{name and title}
Goodhue County Attorney's Office
454 W. 6th Street
Red Wing, MN 55066
(651) 267-4950

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